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This listing of claims will replace all prior versions, and listings, of claims in the application:

## Listing of Claims:

Claims 1-23 (canceled).

Claim 24 (new): A method for preparing granules for a pharmaceutical formulation comprising wetting a mixture of one or more active ingredients and one or more retarding agents with an oily substance and granulating the wetted mixture so that granules for a pharmaceutical formulation are prepared.

Claim 25 (new): The method of claim 24, wherein the mixture further comprises one or more excipients, fillers, flow-regulating agents, wetting agents or disintegrants, or a mixture thereof.

Claim 26 (new): The method of claim 24, wherein the step of wetting the mixture is carried out by spraying.

Claim 27 (new): The method of claim 24, wherein the step of wetting the mixture is carried out at room temperature.

Claim 28 (new): The method of claim 24, wherein at least one of the active ingredients is corrosive or hydrophilic.

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Claim 29 (new): The method of claim 24, wherein the active ingredient content is from 0.1% to 98% by weight of the total weight of the granules.

Claim 30 (new): The method of claim 24, wherein the active ingredient content is from 0.5% to 70% by weight of the total weight of the granules.

Claim 31 (new): The method of claim 24, wherein the retarding agent is lipophilic.

Claim 32 (new): The method of claim 31, wherein the lipophilic retarding agent is combined with a hydrogel matrix-forming agent, structural matrix-forming agent, or combination thereof.

Claim 33 (new): The method of claim 31, wherein the lipophilic retarding agent is combined with a structural matrix-forming agent and water-soluble excipient.

Claim 34 (new): The method of claim 24, wherein the oily substance is a natural oil, a synthetic oil, a solution of wax in oil, or a low-viscosity wax.

Claim 35 (new): The method of claim 24, wherein the content of oily substance is from 0.2% to 20% by weight of the total weight of the granules.

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Claim 36 (new): The method of claim 24, wherein the content of oily substance is from 1.0% to 7.5% by weight of the total weight of the granules.

Claim 37 (new): The method of claim 24, wherein the granules further comprise an outer phase of one or more retarding agents.

Claim 38 (new): The method of claim 24, wherein the step of granulating the wetted mixture is carried out using a fluidized bed granulator or a plowshare mixer.

Claim 39 (new): The method of claim 24, wherein the step of granulating the wetted mixture is carried out in the presence of a granule binder.

Claim 40 (new): The method of claim 24, further comprising compressing the granules into tablets.

Claim 41 (new): A method for preparing tablets comprising wetting a mixture of one or more active ingredients and one or more retarding agents with an oily substance, granulating the wetted mixture so that granules are formed, and compressing the granules so that tablets are prepared.

Claim 42 (new): The method of claim 41, further comprising mixing the granules with at least one excipient prior to the step of compressing the granules.

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Claim 43 (new): The method of claim 42, wherein the is a filler, lubricant, flow-regulating excipient agent, disintegrant, or a mixture thereof.

Claim 44 (new): The method of claim 41, wherein the tablet further comprises a coating.

Claim 45 (new): Granules prepared according to the method of claim 24.

Claim 46 (new): Granules for a pharmaceutical formulation comprising a mixture of one or more active ingredients and one or more retarding agents, wherein the mixture has been wetted with an oily substance.

Claim 47 (new): Granules according to claim 46, wherein at least one of the active ingredients is corrosive or hydrophilic.

Claim 48 (new): A tablet prepared according to the method of claim 41.